

GOVERNMENT OF TELANGANA  
ABSTRACT

The Andhra Pradesh State Reorganisation Act, 2014 – Adaptation of Rules – The Andhra Pradesh Value Added Tax Rules, 2005 – Adaptation to the State of Telangana – Orders – Issued.

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REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

**G.O.MS.No.31,**

**Dated: 23-3-2015.**

Read the following:

1. The A.P.Reorganisation Act,2014, (Central Act No.6 of 2014)
2. G.O.Ms.No.394, Rev (CT.II) Deptt., dated 31-3-2005.
3. From the Commr., of Commercial Taxes, Telangana, Hyderabad,  
Ref.No.AIII(1)/140/2013 dated 28.11.2014.

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**ORDER :**

Whereas by virtue of section 3 of the Andhra Pradesh Reorganization Act, 2014 (Central Act No.6 of 2014), the State of Telangana comprising the territories specified therein has been formed on an from the appointed day i.e., 02.06.2014;

2. And whereas, section 101 of the Andhra Pradesh Reorganization Act, 2014, provides that for the purpose of facilitating the application of any law (law includes rules as defined in section 2 (f) of the Act), made before the appointed day, in relation to the State of Telangana, the appropriate Government i.e., State Government of Telangana, may, before expiration of two years from 02.06.2014, by order, make such adaptations and modification of law whether by way of repeal or amendment, as may be necessary or expedient, and thereupon every such law shall have effect subject to the adaptations and modifications so made until altered, repealed or amended by a competent Legislature or other competent authority;

3. And whereas, the Andhra Pradesh Value Added Tax Rules, 2005, were made in exercise of powers conferred by section 78 of the Value Added Tax, Act, 2005 and are in force as on 1.6.2014;

4. And whereas, after careful examination, Government have decided to adapt the Andhra Pradesh Value added Tax Rules, 2005 issued in the G.O., second read above, as amended from time to time with necessary modification, so as to facilitate its application to the state of Telangana.

5. Accordingly the following notification will be published in the Rules Supplement to Part-I of the Telangana Gazette:

**NOTIFICATION**

In exercise of the powers conferred by section 101 of the A.P. Reorganisation Act, 2014, the Government of Telangana hereby adopt the Andhra Pradesh Value added Tax Rules, 2005 as it stood on 1.6.2014 so as to facilitate its application to the State of Telangana, with the following Modification,-

1. Throughout the Andhra Pradesh Value added Tax Rules, 2005 for the words "Andhra Pradesh" (occurring otherwise than in a citation or description or title of other laws including the Rules as the case may be), the word "Telangana" shall be substituted

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2. In the rule 23, in sub-rule (1), after the words and expression "A return to be filed by a VAT dealer under section 20 shall be on Form VAT 200", the following shall be inserted, namely,-

"along with details of purchases and sales in Annexure-I and II and the details of the transactions in respect of which the input tax credit is liable to be restricted under the Act in Annexure III"

3. It shall be deemed to have come into force w.e.f. 02.6.2014.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

B.R.MEENA  
PRINCIPAL SECRETARY TO GOVERNMENT

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing),  
Telangana, Hyderabad ... for publication of the Notification (2 copies)  
The Commissioner of Commercial Taxes, Telangana, Hyderabad  
The Secretary, Sales Tax Appellate Tribunal, Hyderabad  
The State Representative before the Sales Tax & VAT Appellate Tribunal,  
O/o the Secretary, Sales Tax & VAT Appellate Tribunal, Hyderabad  
The Director General, General Administration (Vigilance & Enforcement)  
Department, B.R.K.R. Building Complex, Tank Bund Road, Hyderabad

Copy to:

The Accountant General, Telangana, Hyderabad,  
The Law (H) Department / The Law (F) Department  
The P.S. to the Principal Secretary to Hon'ble Chief Minister, Govt. of Telangana  
The P.S. to the Hon'ble Minister, Commercial Taxes & Cinematography  
The P.S. to Principal Secretary to Government (CT), Revenue Department  
Sf / Sc

//FORWARDED :: BY ORDER//

SECTION OFFICER.